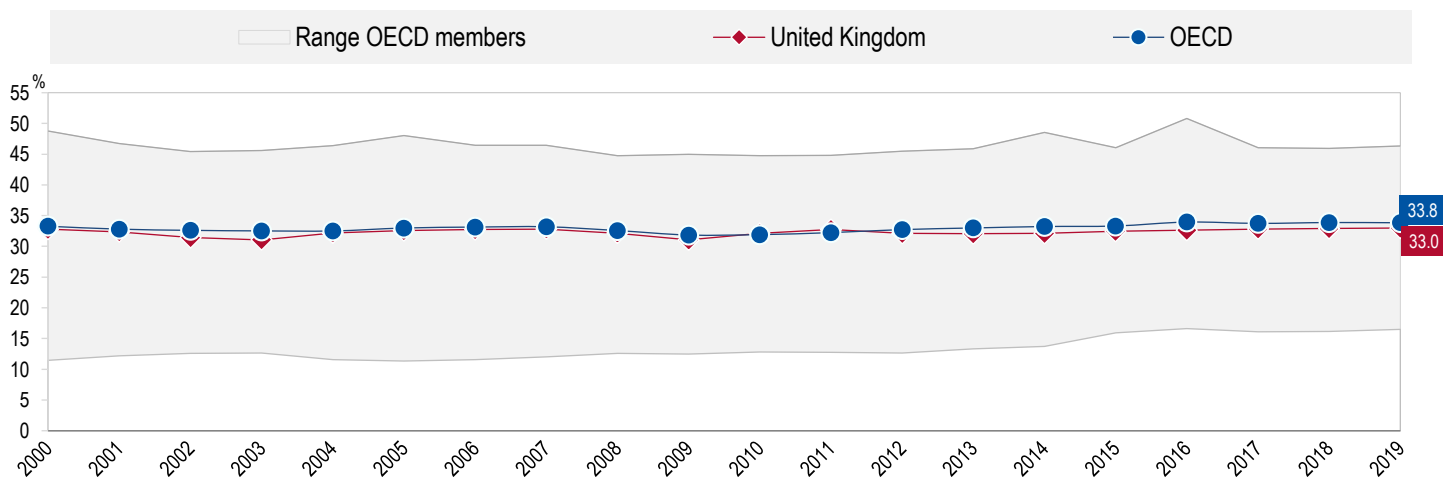


# Revenue Statistics 2020 - the United Kingdom

## Tax-to-GDP ratio

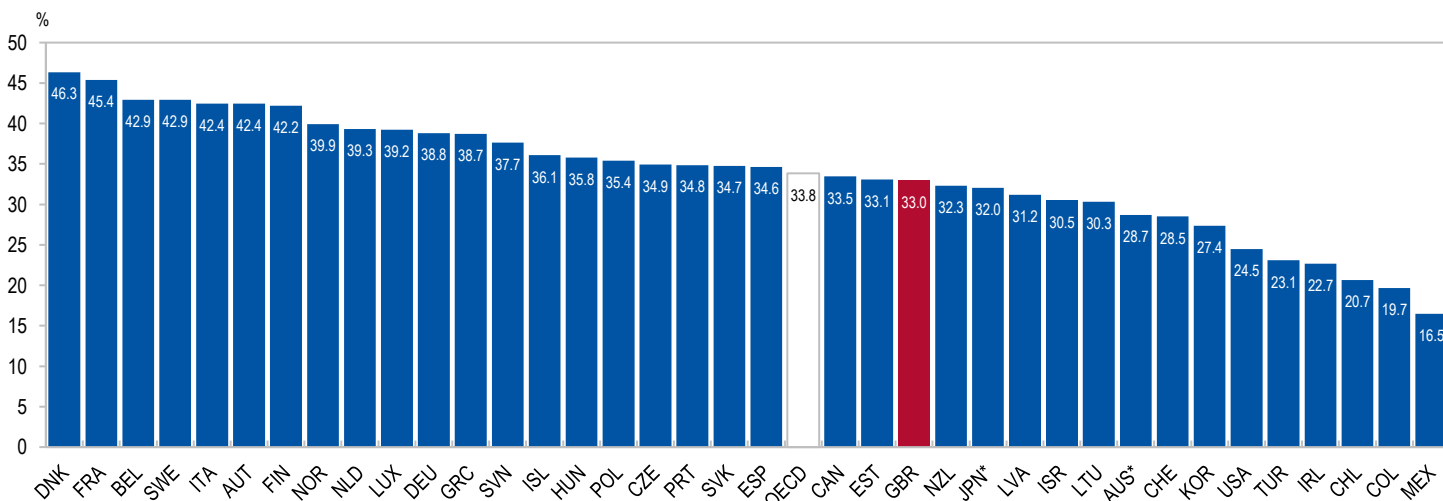
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United Kingdom increased by 0.1 percentage point from 32.9% in 2018 to 33.0% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in the United Kingdom has increased from 32.8% in 2000 to 33.0% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in the United Kingdom was 33.0% in 2019, with the lowest being 31.1% in 2003 and 2009.



### Tax-to-GDP ratio compared to the OECD, 2019

The United Kingdom ranked 23rd out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, the United Kingdom had a tax-to-GDP ratio of 33.0% compared with the OECD average of 33.8%. In 2018, the United Kingdom was also ranked 23rd out of the 37 OECD countries in terms of the tax-to-GDP ratio.



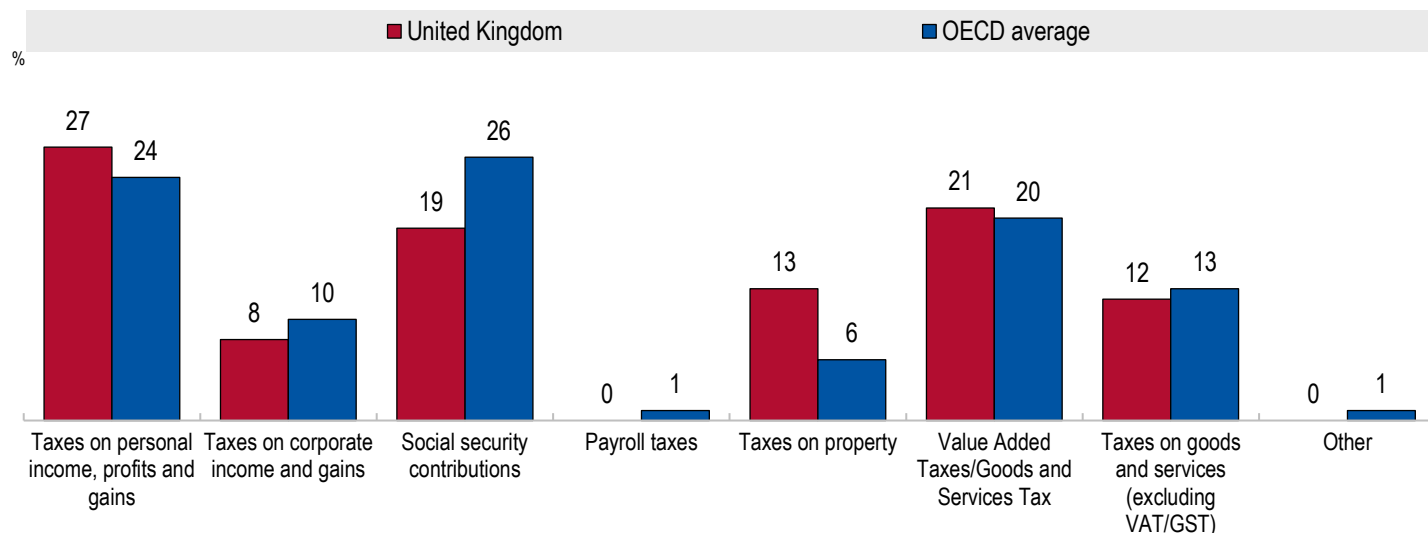
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2018

The structure of tax receipts in the United Kingdom compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in the United Kingdom is characterised by:

- » Higher revenues from taxes on personal income, profits & gains; property taxes; and value-added taxes.
- » A lower proportion of revenues from taxes on corporate income & gains; social security contributions; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in the United Kingdom			Position in OECD <sup>2</sup>		
	Pound Sterling, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	240 387	249 059	+ 8 673	35	35	-	16th	15th	+ 1
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	185 560	192 765	+ 7 206	27	27	-	11th	11th	-
<i>Corporate income and gains</i>	54 827	56 294	+ 1 467	8	8	-	20th	20th	-
Social security contributions	130 439	134 986	+ 4 547	19	19	-	27th	27th	-
Payroll taxes	1 842	2 604	+ 762	-	-	-	15th	14th	+ 1
Taxes on property	85 614	88 416	+ 2 802	13	13	-	2nd	1st	+ 1
Taxes on goods and services	221 747	230 141	+ 8 394	33	33	-	20th	19th	+ 1
<i>of which VAT</i>	142 401	149 078	+ 6 677	21	21	-	18th	19th	- 1
Other	3 419	3 335	- 84	1	-	- 1	20th	19th	+ 1
<b>TOTAL</b>	<b>680 029</b>	<b>705 206</b>	<b>+ 25 178</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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